

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Springs Valley Com School Corp (6160)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | Percent Change |
|---|----------------|--------------------|--------------------|--------------------|--------------------|------------------------|----------------|
| | | | | | | Compound Annual Growth | 2014 to 2015 |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$3,115,124 | \$2,875,600 | \$2,648,612 | \$2,657,087 | -3.9% | 0.3% |
| Instruction Services | 311 | \$718,720 | \$782,018 | \$882,570 | \$697,869 | -0.7% | -20.9% |
| Group Health Insurance | 222 | \$387,391 | \$372,635 | \$362,424 | \$361,154 | -1.7% | -0.4% |
| Non - Certified Salaries | 120 | \$183,919 | \$183,874 | \$201,387 | \$204,929 | 2.7% | 1.8% |
| Social Security Certified | 212 | \$224,452 | \$210,636 | \$191,858 | \$188,630 | -4.3% | -1.7% |
| Operational Supplies | 611 | \$101,310 | \$94,266 | \$117,167 | \$170,741 | 13.9% | 45.7% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$187,407 | \$183,583 | \$159,867 | \$156,073 | -4.5% | -2.4% |
| Severance/Early Retirement Pay | 213 | \$63,549 | \$54,003 | \$60,688 | \$57,810 | -2.3% | -4.7% |
| Other Professional and Technical Services | 319 | \$35,865 | \$35,000 | \$35,000 | \$42,474 | 4.3% | 21.4% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$47,429 | \$48,071 | \$42,049 | \$42,126 | -2.9% | 0.2% |
| Other Group Insurance Authorized by Statute | 224 | \$40,356 | \$39,564 | \$37,344 | \$37,962 | -1.5% | 1.7% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$36,526 | \$100,060 | \$61,074 | \$26,608 | -7.6% | -56.4% |
| Textbooks | 630 | \$199,534 | \$65,545 | \$139,770 | \$24,390 | -40.9% | -82.5% |
| Workers Compensation Insurance | 225 | \$27,106 | \$32,278 | \$29,262 | \$22,291 | -4.8% | -23.8% |
| Public Employees Retirement Fund | 214 | \$16,433 | \$18,063 | \$20,137 | \$21,970 | 7.5% | 9.1% |
| Social Security Noncertified | 211 | \$14,160 | \$13,966 | \$15,110 | \$14,962 | 1.4% | -1.0% |
| Group Life Insurance | 221 | \$11,520 | \$10,608 | \$9,816 | \$9,939 | -3.6% | 1.3% |
| Equipment | 730 | \$0 | \$0 | \$0 | \$9,414 | NA | NA |
| Unemployment Insurance | 230 | \$0 | \$0 | \$9,032 | \$7,659 | NA | -15.2% |
| Professional Development | 748 | \$1,050 | \$975 | \$461 | \$6,375 | 57.0% | 1281.8% |
| Dues and Fees | 810 | \$5,884 | \$5,302 | \$8,887 | \$6,277 | 1.6% | -29.4% |
| Library Books | 640 | \$2,676 | \$4,960 | \$1,178 | \$5,499 | 19.7% | 366.6% |
| Travel | 580 | \$4,673 | \$2,680 | \$4,465 | \$4,731 | 0.3% | 6.0% |
| Instructional Programs Improvement Services | 312 | \$1,200 | \$408 | \$0 | \$4,600 | 39.9% | NA |
| Transfer Tuition - Other | 569 | \$0 | \$0 | \$0 | \$4,409 | NA | NA |
| Connectivity | 744 | \$4,050 | \$2,977 | \$4,289 | \$3,743 | -2.0% | -12.7% |
| Food Purchases | 614 | \$2,637 | \$3,721 | \$2,599 | \$3,492 | 7.3% | 34.3% |
| Periodicals | 650 | \$1,085 | \$1,006 | \$1,307 | \$956 | -3.1% | -26.9% |
| Gasoline and Lubricants | 613 | \$1,341 | \$981 | \$577 | \$911 | -9.2% | 57.9% |
| Insurance | 520 | \$0 | \$827 | \$0 | \$405 | NA | NA |
| Other Supplies and Materials | 615, 660 - 689 | \$787 | \$954 | \$988 | \$72 | -44.9% | -92.7% |
| Postage and Postage Machine Rental | 532 | \$30 | \$20 | \$70 | \$17 | -13.0% | -75.2% |
| Content | 747 | \$6,072 | \$0 | \$0 | \$0 | -100.0% | NA |
| Terminal Leave | 125 | \$0 | \$12,686 | \$0 | \$0 | NA | NA |
| Rentals | 440 | \$540 | \$600 | \$1,200 | \$0 | -100.0% | -100.0% |
| Student Academic Achievement Total | | \$5,442,825 | \$5,157,866 | \$5,049,188 | \$4,795,576 | -3.1% | -5.0% |
| Student Instructional Support | | | | | | | |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Springs Valley Com School Corp (6160)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|--|-----------|------------------|------------------|------------------|------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Certified Salaries | 110 | \$420,441 | \$439,766 | \$406,154 | \$404,050 | -1.0% | -0.5% |
| Non - Certified Salaries | 120 | \$156,501 | \$159,571 | \$154,332 | \$151,380 | -0.8% | -1.9% |
| Group Health Insurance | 222 | \$105,700 | \$113,984 | \$99,020 | \$113,575 | 1.8% | 14.7% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$37,134 | \$39,863 | \$35,798 | \$35,413 | -1.2% | -1.1% |
| Social Security Certified | 212 | \$29,432 | \$31,029 | \$28,954 | \$29,270 | -0.1% | 1.1% |
| Public Employees Retirement Fund | 214 | \$16,340 | \$16,618 | \$16,350 | \$16,635 | 0.4% | 1.7% |
| Social Security Noncertified | 211 | \$10,495 | \$11,016 | \$10,829 | \$10,519 | 0.1% | -2.9% |
| Other Group Insurance Authorized by Statute | 224 | \$10,396 | \$11,277 | \$10,149 | \$10,452 | 0.1% | 3.0% |
| Severance/Early Retirement Pay | 213 | \$8,020 | \$9,326 | \$8,020 | \$7,904 | -0.4% | -1.4% |
| Operational Supplies | 611 | \$6,829 | \$5,641 | \$6,611 | \$7,610 | 2.7% | 15.1% |
| Travel | 580 | \$4,761 | \$4,386 | \$3,101 | \$4,279 | -2.6% | 38.0% |
| Postage and Postage Machine Rental | 532 | \$3,745 | \$3,778 | \$4,333 | \$3,834 | 0.6% | -11.5% |
| Dues and Fees | 810 | \$1,864 | \$3,429 | \$2,368 | \$2,086 | 2.9% | -11.9% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$2,005 | \$1,957 | \$1,956 | \$1,958 | -0.6% | 0.1% |
| Group Life Insurance | 221 | \$1,992 | \$1,963 | \$1,791 | \$1,947 | -0.6% | 8.7% |
| Periodicals | 650 | \$50 | \$50 | \$50 | \$56 | 2.9% | 12.0% |
| Student Instructional Support Total | | \$815,704 | \$853,655 | \$789,817 | \$800,968 | -0.5% | 1.4% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$717,149 | \$725,532 | \$669,859 | \$692,377 | -0.9% | 3.4% |
| Light and Power - Other Than Heating and Cooling | 625 | \$258,759 | \$276,569 | \$283,435 | \$289,157 | 2.8% | 2.0% |
| Student Transportation Services | 510 | \$202,172 | \$224,438 | \$224,434 | \$231,733 | 3.5% | 3.3% |
| Certified Salaries | 110 | \$103,443 | \$210,403 | \$129,721 | \$218,376 | 20.5% | 68.3% |
| Food Purchases | 614 | \$203,876 | \$206,081 | \$179,615 | \$208,169 | 0.5% | 15.9% |
| Group Health Insurance | 222 | \$230,668 | \$205,663 | \$132,871 | \$158,606 | -8.9% | 19.4% |
| Operational Supplies | 611 | \$124,952 | \$120,683 | \$123,686 | \$110,746 | -3.0% | -10.5% |
| Equipment | 730 | \$110,825 | \$106,151 | \$5,003 | \$90,115 | -5.0% | 1701.1% |
| Repairs and Maintenance Services | 430 | \$96,997 | \$103,677 | \$106,104 | \$79,018 | -5.0% | -25.5% |
| Gasoline and Lubricants | 613 | \$131,291 | \$82,373 | \$61,587 | \$70,004 | -14.5% | 13.7% |
| Public Employees Retirement Fund | 214 | \$72,510 | \$73,700 | \$62,068 | \$67,172 | -1.9% | 8.2% |
| Insurance | 520 | \$59,898 | \$63,471 | \$66,104 | \$67,020 | 2.8% | 1.4% |
| Heating and Cooling for Buildings - Gas | 622 | \$62,300 | \$62,129 | \$68,232 | \$61,313 | -0.4% | -10.1% |
| Social Security Noncertified | 211 | \$52,428 | \$54,353 | \$50,698 | \$52,318 | -0.1% | 3.2% |
| Water and Sewage | 411 | \$40,689 | \$42,350 | \$40,644 | \$39,126 | -1.0% | -3.7% |
| Miscellaneous Objects | 876 - 899 | \$538 | \$29,495 | \$32,864 | \$25,641 | 162.7% | -22.0% |
| Board Member Compensation | 115 | \$23,100 | \$25,550 | \$25,900 | \$23,450 | 0.4% | -9.5% |
| Other Group Insurance Authorized by Statute | 224 | \$25,332 | \$24,559 | \$21,133 | \$20,568 | -5.1% | -2.7% |
| Telephone | 531 | \$21,283 | \$20,347 | \$19,791 | \$20,344 | -1.1% | 2.8% |
| Vehicles | 731 | \$0 | \$0 | \$0 | \$19,600 | NA | NA |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Springs Valley Com School Corp (6160)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|--|----------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$10,789 | \$18,879 | \$10,619 | \$16,876 | 11.8% | 58.9% |
| Severance/Early Retirement Pay | 213 | \$57,320 | \$41,046 | \$40,427 | \$16,666 | -26.6% | -58.8% |
| Other Supplies and Materials | 615, 660 - 689 | \$10,218 | \$12,084 | \$11,740 | \$13,870 | 7.9% | 18.1% |
| Social Security Certified | 212 | \$7,914 | \$14,489 | \$8,530 | \$12,971 | 13.1% | 52.1% |
| Tires and Repairs | 612 | \$13,349 | \$28,916 | \$15,875 | \$12,810 | -1.0% | -19.3% |
| Other Professional and Technical Services | 319 | \$5,350 | \$11,577 | \$54,293 | \$8,778 | 13.2% | -83.8% |
| Dues and Fees | 810 | \$6,406 | \$8,185 | \$10,542 | \$7,950 | 5.5% | -24.6% |
| Sub Awards/Grants to Non Gov. Units < \$25,000 | 940 | \$0 | \$0 | \$0 | \$7,295 | NA | NA |
| Group Life Insurance | 221 | \$6,470 | \$6,098 | \$5,056 | \$4,551 | -8.4% | -10.0% |
| Instruction Services | 311 | \$0 | \$0 | \$0 | \$2,881 | NA | NA |
| Travel | 580 | \$3,100 | \$3,196 | \$4,595 | \$2,402 | -6.2% | -47.7% |
| Advertising | 540 | \$1,504 | \$1,490 | \$1,414 | \$1,616 | 1.8% | 14.3% |
| Postage and Postage Machine Rental | 532 | \$2,465 | \$1,546 | \$2,121 | \$1,039 | -19.4% | -51.0% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$9 | \$918 | \$857 | \$971 | 224.4% | 13.2% |
| Other Public or Private Utility Services | 419 | \$930 | \$880 | \$900 | \$860 | -1.9% | -4.4% |
| Official Bond Premiums | 525 | \$350 | \$578 | \$963 | \$613 | 15.0% | -36.4% |
| Other Purchased Property Services | 490 - 499 | \$20 | \$704 | \$495 | \$573 | 131.4% | 15.8% |
| Unemployment Insurance | 230 | \$0 | \$0 | \$0 | \$440 | NA | NA |
| Printing and Binding | 550 | \$51 | \$0 | \$138 | \$263 | 50.6% | 90.7% |
| Periodicals | 650 | \$193 | \$193 | \$193 | \$199 | 0.8% | 3.1% |
| Bank Service Charges | 871 | \$0 | \$0 | \$0 | \$35 | NA | NA |
| Other Employee Benefits | 241 - 290 | \$3,709 | \$4,235 | \$318 | \$0 | -100.0% | -100.0% |
| Removal of Refuse and Garbage | 412 | \$575 | \$675 | \$0 | \$0 | -100.0% | NA |
| Late Payments | 872 | \$0 | \$26 | \$0 | \$0 | NA | NA |
| Overhead and Operational Total | | \$2,668,932 | \$2,813,239 | \$2,472,826 | \$2,658,510 | -0.1% | 7.5% |
| Non Operational | | | | | | | |
| Redemption of Principal | 831 | \$465,000 | \$490,000 | \$590,000 | \$530,000 | 3.3% | -10.2% |
| Interest | 832 | \$458,176 | \$443,631 | \$319,075 | \$284,763 | -11.2% | -10.8% |
| Equipment | 730 | \$54,716 | \$116,819 | \$55,213 | \$145,934 | 27.8% | 164.3% |
| Content | 747 | \$93,546 | \$110,352 | \$108,692 | \$90,367 | -0.9% | -16.9% |
| Non - Certified Salaries | 120 | \$60,907 | \$68,434 | \$74,042 | \$71,000 | 3.9% | -4.1% |
| Certified Salaries | 110 | \$64,953 | \$51,978 | \$47,819 | \$47,946 | -7.3% | 0.3% |
| Computer Hardware | 741 | \$66,456 | \$154,382 | \$99,001 | \$15,494 | -30.5% | -84.3% |
| Other Professional and Technical Services | 319 | \$27,595 | \$13,585 | \$11,638 | \$11,678 | -19.3% | 0.3% |
| Operational Supplies | 611 | \$7,710 | \$6,123 | \$275 | \$6,204 | -5.3% | 2156.1% |
| Other Technology Hardware | 746 | \$43,693 | \$52,077 | \$15,111 | \$5,597 | -40.2% | -63.0% |
| Social Security Noncertified | 211 | \$4,659 | \$5,235 | \$4,317 | \$5,431 | 3.9% | 25.8% |
| Connectivity | 744 | \$1,485 | \$2,928 | \$2,825 | \$5,225 | 37.0% | 85.0% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Springs Valley Com School Corp (6160)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year Compound Annual Growth | Percent Change 2014 to 2015 |
|--|---------------|---------------------|---------------------|--------------------|--------------------|--|--|
| Teacher Retirement Fund, After 7-1-95 | 216 | \$5,872 | \$4,131 | \$3,097 | \$3,893 | -9.8% | 25.7% |
| Social Security Certified | 212 | \$4,969 | \$3,976 | \$5,005 | \$3,668 | -7.3% | -26.7% |
| Repairs and Maintenance Services | 430 | \$1,404,263 | \$899,265 | \$92,349 | \$2,842 | -78.8% | -96.9% |
| Dues and Fees | 810 | \$66,600 | \$37,600 | \$32,600 | \$2,600 | -55.5% | -92.0% |
| Telecommunications Equipment | 745 | \$0 | \$0 | \$0 | \$770 | NA | NA |
| Public Employees Retirement Fund | 214 | \$0 | \$160 | \$298 | \$298 | NA | 0.0% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$272 | \$275 | \$307 | \$59 | -31.6% | -80.7% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$6,215 | \$21,852 | \$0 | NA | -100.0% |
| Wireless Equipment | 743 | \$0 | \$95,677 | \$0 | \$0 | NA | NA |
| Non Operational Total | | \$2,830,873 | \$2,562,842 | \$1,483,516 | \$1,233,770 | -18.7% | -16.8% |
| Grand Total | | \$11,758,334 | \$11,387,602 | \$9,795,346 | \$9,488,823 | -5.2% | -3.1% |